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MEMORANDUM

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TO: All License Plate Issuing Officials

FROM: Billy R. Phillips, Supervisor
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SUBJECT: FHVUT-Form 2290 Update

The purpose of this memorandum is to provide an update on the latest developments for the Federal Heavy Vehicle Use Tax (FHVUT). The Internal Revenue Service (IRS) is moving forward with the development of the electronic filing process which should be ready for the upcoming tax period. **Carriers with 25 or more vehicles are required by law to file electronically.** The IRS currently has one software developer that will be providing the filing solution for motor carriers. Carriers may also file directly with the IRS once they have applied, completed whatever connectivity test that might be required and been granted authority to file directly.

The Form 2290 that each licensing official is to obtain at the time of registration for vehicles required to file FHVUT will look a little different this year, or at least some versions will. **First, if the carrier is required to file electronically they will be sent a PDF file electronically that they can print out and send or bring into your office as proof of payment for FHVUT. The PDF document will have a special water mark on the Schedule One which should display "IRS e-file" and show "Received MM/DD/YYYY".**

For paper filed FHVUT 2290's, the format has changed and will use a block style format for entry of the Employer Identification Number and the VIN's on the Schedule One.

Using this new form, the IRS will scan the documents to capture the EIN and VIN into the FHVUT database. The Schedule One for tax returns filed on paper will be stamped, validated and returned to the taxpayer for use in registering their vehicles as prescribed in the current process. A sample of the new forms is included in this memorandum.

If you should have any questions, please feel free to contact the Vehicle Services Section at (334) 242-9006.

Attachments